

HOUSE BILL REPORT

HB 2848

As Reported by House Committee On:
Local Government & Housing

Title: An act relating to repealing RCW 36.32.210

Brief Description: Repealing RCW 36.32.210.

Sponsors: Representative Alexander.

Brief History:

Committee Activity:

Local Government & Housing: 1/25/10 [DP].

Brief Summary of Bill

- Repeals the statutory requirement for county commissioners to annually submit an inventory of all capitalized assets to the county auditor.

HOUSE COMMITTEE ON LOCAL GOVERNMENT & HOUSING

Majority Report: Do pass. Signed by 10 members: Representatives Simpson, Chair; Nelson, Vice Chair; Angel, Ranking Minority Member; Fagan, Miloscia, Short, Springer, Upthegrove, White and Williams.

Staff: Becca Kenna-Schenk (786-7291) and Ethan Moreno (786-7386).

Background:

Current law requires the county commissioners of each county to annually submit an inventory of the county's capitalized assets to the county auditor. The inventory must:

- be kept in accordance with standards established by the State Auditor;
- list the date of acquisition, price, estimated life, and full description of all assets on hand;
- list all equipment purchased, sold, or disposed of in the proceeding 12 months; and
- list any individual receiving payment for the sale of an asset to the county.

This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not a part of the legislation nor does it constitute a statement of legislative intent.

Inventories must be filed with the auditor as a public record subject to public inspection. Any county commissioner who fails to file or willfully makes a false statement in the inventory is guilty of a gross misdemeanor. The county prosecuting attorney is responsible for instituting proceedings against the offending official and taking appropriate actions to remove the official from office.

According to the State Auditor's Office, capitalized assets are tangible and intangible assets that are used by the county and have initial useful lives extending beyond a single reporting period. Examples include land and improvements to land, buildings and building improvements, parking lots, vehicles, machinery and equipment, works of art and historical treasures, infrastructure assets, and other tangible and intangible assets used by the county.

Summary of Bill:

Revised Code of Washington 36.32.210, requiring county commissioners to annually submit an inventory of all capitalized assets to the county auditor, is repealed.

Appropriation: None.

Fiscal Note: Not requested.

Effective Date: The bill takes effect 90 days after adjournment of the session in which the bill is passed.

Staff Summary of Public Testimony:

(In support) This bill simply makes a technical correction to a housekeeping bill passed by the Legislature last year. The responsibility of inventorying county assets should be left to county officials and department heads. There is no feasible way for county commissioners to attest to the validity of the inventory, which is why the requirement should be repealed.

(Opposed) None.

Persons Testifying: Representative Alexander, prime sponsor.

Persons Signed In To Testify But Not Testifying: None.